

FILE RETURN BY  
APRIL1, 2008 ▶

ASSESSOR, LOS ANGELES COUNTY, MARINE AND AIRCRAFT SECTION  
500 W. TEMPLE ST., RM. 250, LOS ANGELES, CA 90012-2770  
TELEPHONE: 213.974.3119 Si desea ayuda en Español al número 213.974.3211

ASSESSOR'S USE ONLY		Assessor's Office records indicate that you currently own, claim, possess or control the aircraft indicated below.		ASSESSOR'S USE ONLY	
File No.	AIRPORT CODE	AIRPORT LOCATION	AIRCRAFT DESCRIPTION	PRIOR YEAR MARKET VALUE	F.A.A. REGISTRATION NO.
	RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.				TAX RATE AREA
	1. NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address.)				ASSESSOR'S IDENTIFICATION NUMBER
					MAP BOOKPAGEPARCEL
					TOTAL M.V.

PLEASE NOTE: Regardless of the status of the Historical Aircraft Exemption Claim, this form must be filed timely with the Assessor's Office or penalties will apply. Items marked with (\*) must be completed annually.

<div>*2. Daytime Phone No: _____</div> <div>*3. Location of Aircraft - Airport, Hangar/Tie-Down No., _____ FBO Name _____</div> <div>4. Make and Model _____ Year _____ Serial No.: _____</div> <div>5. Purchase Date: _____ Purchase Price: \$ _____</div> <div>6. Date Aircraft Moved To This County: _____</div> <div>7. Have you had this aircraft registered or assessed in another state or California County? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, Where? _____ When? _____</div> <div>*8. Condition When Purchased: New <input type="checkbox"/> Average <input type="checkbox"/> Poor <input type="checkbox"/> Current Condition: New <input type="checkbox"/> Average <input type="checkbox"/> Poor <input type="checkbox"/> Condition Of Interior: New <input type="checkbox"/> Average <input type="checkbox"/> Poor <input type="checkbox"/> Condition Of Exterior: New <input type="checkbox"/> Average <input type="checkbox"/> Poor <input type="checkbox"/></div> <div>*9. Total Time On Airframe As Of January 1: _____</div> <div>*10. Engines: A. Maintenance Service Program Yes <input type="checkbox"/> No <input type="checkbox"/></div> <div><table><tr><th>B. ENGINE(S)</th><th>SINGLE</th><th>LEFT</th><th>RIGHT</th></tr><tr><td>Make</td><td></td><td></td><td></td></tr><tr><td>Model</td><td></td><td></td><td></td></tr><tr><td>Year of manufacture</td><td></td><td></td><td></td></tr><tr><td>Horsepower</td><td></td><td></td><td></td></tr><tr><td>Hours since new</td><td></td><td></td><td></td></tr><tr><td>Hours since major overhaul</td><td></td><td></td><td></td></tr><tr><td>Time Before Overhaul (TBO)</td><td></td><td></td><td></td></tr></table></div> <div>11. Last Major Airframe Overhaul: _____ Date: _____ Cost: \$ _____</div> <div>12. Damage History: (see instructions on back)</div> <div>13. Equipment Leased, Exchanged Added Or Retired: (see instructions on back)</div> <div>14. <table><tr><th colspan="2">FOR HELICOPTERS - HOURS SINCE MAJOR OVERHAUL</th></tr><tr><td>Engine</td><td>Tail rotor gearbox</td></tr><tr><td>Main rotor blades</td><td>Tail rotor hub assembly</td></tr><tr><td>Main rotor head assembly</td><td>Tail rotor blades</td></tr><tr><td>Mast</td><td>Servos</td></tr><tr><td>Main transmission</td><td>Misc. (flight controls, bearings,</td></tr><tr><td>Tail rotor driveshaft</td><td>shafts, etc.)</td></tr></table></div>				B. ENGINE(S)	SINGLE	LEFT	RIGHT	Make				Model				Year of manufacture				Horsepower				Hours since new				Hours since major overhaul				Time Before Overhaul (TBO)				FOR HELICOPTERS - HOURS SINCE MAJOR OVERHAUL		Engine	Tail rotor gearbox	Main rotor blades	Tail rotor hub assembly	Main rotor head assembly	Tail rotor blades	Mast	Servos	Main transmission	Misc. 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Type Of Usage <input type="checkbox"/> Pleasure <input type="checkbox"/> Flight Training <input type="checkbox"/> Rental <input type="checkbox"/> Charter/Taxi <input type="checkbox"/> Business Name and Address of Owner if different from FAA Registered Owner Name _____ Address _____ City: _____ State: _____ Zip: _____ County: _____</div> <div>17. If Sold/Donated: Date of Sale _____ Sale Price \$ _____ New Owner _____ Address _____ City: _____ State: _____ Zip: _____ County: _____</div> <div>18. If: <input type="checkbox"/> Moved <input type="checkbox"/> Junked <input type="checkbox"/> Parted <input type="checkbox"/> Destroyed <input type="checkbox"/> Abandoned Date _____ New Location (if moved) _____ County _____ Explanation _____</div> <div>19. Aircraft not habitually based in this county Airport/FBO: _____ City: _____ State: _____ County: _____ Hangar/Tie-down No.: _____ Check reason plane is/was in this county: <input type="checkbox"/> Repairs <input type="checkbox"/> For Sale <input type="checkbox"/> In Transit To: _____ <input type="checkbox"/> Other _____</div> <div>20. First flight date: _____ (see instructions on back)</div> <div>21. Attach statement regarding any additional information you feel would assist us in valuing your aircraft.</div>					New	Avg	Poor		New	Avg	Poor	RVSM	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	RADAR ALT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	TAWS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ENCODER	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	EFIS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	RMI	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	TCAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	VLF	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NAVCOM #1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NAVCOM #2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	RADAR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	TRANSPONDER	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	LORAN	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	A ___ C ___				ADF	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	GLIDESLOPE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DME	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	LOCALIZER	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	RNAV	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	COMPASS SYS/HSI	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AIR COND	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AUTOPILOT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	BOOTS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No. of AXIS _____				HIGH FREQUENCY TRANSCEIVERS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FLIGHT DIRECTOR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Non-factory avioics added in last calendar year _____ Cost \$ _____				GPS IFR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					<div>ASSESSOR'S USE ONLY</div> <div>EXMPT CD</div> <div>RETAIN</div> <div>OVERRIDE</div> <div>INACTIVE</div> <div>DELETE</div> <div>A/C _____ LEGEND</div> <div>BILL#</div> <div>ESCAPE</div> <div>TYPE _____</div> <div>ESCAPE</div> <div>EA CODE</div> <div>ADD INTEREST AFTER</div> <div>APPLY 10% PEN</div> <div>AE</div> <div>DEPUTY</div> <div>DATE</div> <div>APPROVAL</div> <div>DATE</div> <div>USE CODEYR AE</div>	
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OFFICIAL REQUEST

Pursuant to California Revenue and Taxation Code section 5362, the Assessor of the county in which an aircraft is habitually situated shall assess the aircraft at its market value. The Assessor’s records indicate that you are the owner of the aircraft identified on the front of this form. In accordance with section 5365, you are required to complete this form according to the instructions. Pursuant to section 5367, failure to return this form by the due date specified on the front of the form will require the Assessor to add a 10 percent penalty to the market value of your aircraft.

This statement is not a public document. Pursuant to Revenue and Taxation Code section 451, the information contained herein will be held secret by the Assessor. It can be disclosed only to the district attorney, grand jury, and other agencies specified in Code section 408. Attached schedules are considered to be part of the statement.

NOTE: This statement is subject to audit.

GENERAL INSTRUCTIONS

ALL INFORMATION PROVIDED SHOULD BE AS OF JANUARY 1

1-7. Make necessary changes to assessee and mailing address and enter all information that is applicable to your aircraft. When indicating purchase price, please include sales tax and all relevant costs of acquisition.

8. **STATEMENT OF CONDITION:** Using the information below, check the box that reflects the condition of your aircraft as of January1:

**New:** An aircraft that is new or is maintained in new condition. Airframe and paint are in excellent condition with no scratches or dents and may be loaded with extras. Paint is new shiny, no scratches, cracks or crazing. The interior is new or with new smell and use is only indicated by close inspection. Aircraft, engine, and avionics are maintained on a regular basis.

**Average:** Paint is generally sound and attractive. Slight oxidation can be easily polished out leaving paint shiny. Small scratches, chips or dents can be found especially in high use areas. Windows have milky edges, some crazing or light scratches. The interior use shows minor fraying, stains, or cracking. Cleaning and shampooing will make the interior look attractive. Aircraft certificate is current, 6 months annual, ½ TBO (Time Between Overhauls), ADs (Air Worthiness Directives) complied.

**Poor:** Paint is badly oxidized, peeled and blemished. Most leading edges and upper surfaces are chipped, crazed, dented, and oxidized. All windows crazed and scratched. After tough-up and polishing, aircraft still looks unsightly. Needs new paint. Interior shows high use, scratches, tear, snags, frayed fabric, exposed foam, peeling laminates, and loose panels. Interior looks and smells dirty after cleaning and needs replacement. Aircraft has not flown, is out of annual, engine is run out and will not pass inspection, ADs not complied.

9-12. Specific information is required to correctly determine the value of the aircraft. All information you provide should be as of January 1. The cost and date of the last major airframe overhaul. To report damage history attach a statement indicating the type of damage, date of damage, copy of report made to FAA, and maintenance log and repairs made.

13. **EQUIPMENT LEASED, EXCHANGED ADDED OR RETIRED:**

**Leased:** If you lease equipment in connection with this aircraft’s operation, attach a schedule listing the name and address of the owner, description of the leased property, cost if purchased, and annual rent.

**Exchanged:** Attach a schedule listing any exchange of equipment since purchase.

**Additions or Retirements:** From date of acquisition of aircraft to last day in December of last year if you have added or retired equipment, attach a schedule listing the description of the equipment, date added or retired, and the cost of equipment added or retired.

14. For helicopters please provide the requested information as of January 1.

15. **ELECTRONIC EQUIPMENT:** Indicate the condition of existing avionics equipment. List any additional avionics and their cost under “Non-factory avionics added in last calendar year.”

16. **STATEMENT OF USE:** (indicate how aircraft is used)

**Flight Training:** Used in flight training, FAA Part 141 type of flight training school.

**Charter:** Used as a fly for hire, charter, air taxi, or unscheduled commercial type operation.

**Business:** If this aircraft is used in connection with any business, trade, or profession located within this County.

17-18. **DISPOSITION OF AIRCRAFT:**

**Sold / Donated:** Enter on lines provided the name and address of the purchaser, the total selling price, and the date sold.

**Moved / Junked / Parted / Destroyed / Abandoned:** Enter in the space provided the exact date the aircraft was permanently removed from the county and its current location.

19. **Aircraft not habitually based in the County:** Indicate the airport or fixed base operator, the city, state, county and hangar/tie-down, where aircraft is based when not in use. Indicate the reason aircraft was in this County.

20. **First Flight:** Exact date of first flight of homebuilt, kit, or experimental aircraft.

21. Attach statement.

DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company (LLC)**, the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee’s written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

EXEMPTIONS:

**Armed Forces Members:** If you are not a resident of the State of California, but are in this state solely by the reason of compliance with military orders, you may declare tax situs elsewhere by filing Form BOE-261-D, Soldier’s and Sailor’s Civil Relief Act Declaration. Obtain the declaration form from the Assessor or from your unit Legal Officer.

**Aircraft Of Historical Significance:** If you are an individual owner who does not hold the aircraft primarily for purposes of sale; does not use the aircraft for commercial purposes or general transportation; the aircraft is 35 years or older and is displayed to the public at least 12 days per year, obtain Form BOE-260-B from the Assessor. The exemption claim must be filed on or before February 15 for a full exemption and by August 1 for a partial exemption.